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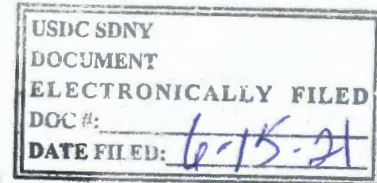
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MEMO ENDORSED

VIA ECF

The Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl St.
New York, New York 10007

June 14, 2021



Re: *In Re: Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-02865 (LAK)*

Dear Judge Kaplan,

Plaintiff Skatteforvaltningen ("SKAT") respectfully submits this letter motion to seal its letter motion to compel contemporaneously filed herewith and certain exhibits thereto.¹

Exhibits C through H to SKAT's motion to compel are documents produced by certain defendants in this litigation that they designated as "Confidential" or "Highly Confidential" pursuant to the Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials in this multi-district litigation. (No. 18-md-2865, ECF No. 489.) Under paragraph 15 of the Stipulated Protective Order, SKAT is thus required to file these discovery materials under seal absent the producing defendants' agreement to withdraw their confidentiality designations.

On June 14, 2021, SKAT asked the producing defendants whether they intend to maintain their confidentiality designations, to which defendants responded they did with respect to Exhibits C through H. Accordingly, SKAT seeks to seal its letter motion and Exhibits C through H thereto at the request of the defendants who produced those documents. Under the Court's Individual Rules of Practice, "[w]hen a party seeks leave to file sealed or redacted materials on the ground an opposing party or third party has requested it, that party shall notify the opposing party or third party that it must file, within three days, a letter explaining the need to seal or redact the materials." On June 14, 2021, SKAT informed the producing defendants of their obligation to file an explanatory letter within three days.

1. This motion relates to case numbers 18-cv-04833; 19-cv-01781; 19-cv-01783; 19-cv-01785; 19-cv-01788; 19-cv-01791; 19-cv-01792; 19-cv-01794; 19-cv-01798; 19-cv-01800; 19-cv-01801; 19-cv-01803; 19-cv-01806; 19-cv-01808; 19-cv-01809; 19-cv-01810; 19-cv-01812; 19-cv-01813; 19-cv-01815; 19-cv-01818; 19-cv-01865; 19-cv-01866; 19-cv-01867; 19-cv-01868; 19-cv-01869; 19-cv-01870; 19-cv-01871; 19-cv-01873; 19-cv-01893; 19-cv-01894; 19-cv-01895; 19-cv-01896; 19-cv-01898; 19-cv-01904; 19-cv-01906; 19-cv-01911; 19-cv-01918; 19-cv-01922; 19-cv-01924; 19-cv-01926; 19-cv-01928; 19-cv-01929; 19-cv-01930; 19-cv-01931; 19-cv-10713.

Granted
SO ORDERED

[Signature]
LEWIS A. KAPLAN, USDJ

6/15/21